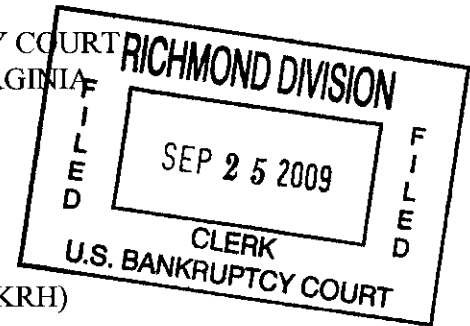


IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION



----- x  
In re: : Chapter 11  
: :  
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)  
et al., :  
Debtors. : Jointly Administered  
----- x

**RESPONSE OF TREASURER OF ALLEN COUNTY, INDIANA  
TO DEBTORS' THIRTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS  
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)**

Susan L. Orth, the Treasurer of Allen County, Indiana ("Allen County Treasurer"), by her undersigned counsel, makes this Response in opposition to the Debtors' Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) ("Thirty-Seventh Omnibus Objection") and in support hereof states as follows:

1. On June 16, 2009, the Allen County Treasurer filed a request for payment of administrative expense with respect to personal property taxes assessed on March 1, 2009 in the amount of Six Thousand Fifty-Seven and 92/100 Dollars (\$6,057.92). Such request was designated Claim No. 13395.

2. The Debtors have objected to Claim No. 13395 pursuant to the Thirty-Seventh Omnibus Objection and seek to have the Allen County Treasurer's administrative claim for personal property taxes reduced to the amount of Three Thousand Nine Hundred Forty-Seven and 79/100 Dollars (\$3,947.79).

3. The Allen County Treasurer opposes the relief requested in the Thirty-Seventh Omnibus Objection for the following reasons:

a. The Debtors are in effect seeking a redetermination of the amount of tax they owe based on the proposed recalculation of the assessed value of their taxed personal property.

This relief should more appropriately be sought through a motion under §505(a) of the Bankruptcy Code, rather than a claim objection.

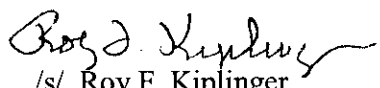
b. Allen County calculated the amount of personal property tax owed by the Debtors on the basis of information provided by the Debtors on their Business Tangible Personal Property Return ("Form 104"), which the Debtors' own property tax supervisor signed and submitted to Allen County under penalties of perjury. A copy of such return is attached to Claim No. 13395.

c. The information provided by the Debtors in the Thirty-Seventh Omnibus Objection with regard to the recalculation of the assessed value of their personal property in Allen County, Indiana is summary in nature. Consequently, without additional detail and information specific to the Debtors' personal property located in Allen County, Indiana, it is impossible for the Allen County Treasurer or any other Allen County taxing officials to precisely respond to the Debtors' arguments, or, in the alternative, determine whether such arguments have any merit.

WHEREFORE, the Allen County Treasurer respectfully requests that the Court deny the relief requested by the Debtors in the Thirty-Seventh Omnibus Objection with respect to Claim No. 13395 filed by the Allen County Treasurer and that the Court grant the Allen County Treasurer such other relief as is just and proper.

Respectfully submitted,

KIPLINGER LAW FIRM, P.C.

By:   
/s/ Roy F. Kiplinger  
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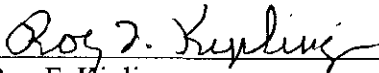
**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that on the 24th day of September, 2009, a true and accurate copy of the above and foregoing was sent in the United States mail, postage prepaid, and by facsimile, properly addressed to:

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